
STATUTORY INSTRUMENTS

2015 No. 1541

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2015

<i>Made</i> - - - -	<i>16th July 2015</i>
<i>Laid before the House of Commons</i> - -	<i>17th July 2015</i>
<i>Coming into force</i>	<i>7th August 2015</i>

**THE LOAN RELATIONSHIPS AND DERIVATIVE
CONTRACTS (CHANGE OF ACCOUNTING
PRACTICE) (AMENDMENT) REGULATIONS 2015**

1. Citation, commencement and effect
 2. Amendments to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
- Signature
Explanatory Note